

111TH CONGRESS
1ST SESSION

H. R. 2814

To immediately repeal the income limitation on conversions to Roth IRAs.

IN THE HOUSE OF REPRESENTATIVES

JUNE 10, 2009

Mr. PITTS introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To immediately repeal the income limitation on conversions
to Roth IRAs.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Reinvest in America’s
5 Retirement Act of 2009”.

6 **SEC. 2. IMMEDIATE REPEAL OF INCOME LIMITATION ON**
7 **CONVERSIONS TO ROTH IRAS.**

8 (a) IN GENERAL.—Subsection (c) of section 512 of
9 the Tax Increase Prevention and Reconciliation Act of
10 2005 is amended by striking “December 31, 2009” and
11 inserting “December 31, 2008”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 408A(d)(3)(A)(iii) of the Internal
3 Revenue Code of 1986 is amended—

4 (A) by striking “2010” and inserting
5 “2009”, and

6 (B) by striking “2011” and inserting
7 “2010”.

8 (2) Section 408A(d)(3)(E)(i)(I) of such Code is
9 amended by striking “2010” and inserting “2009”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2008.

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